



Susan Montee, CPA
Missouri State Auditor

January 2007

STRATEGIC PLAN

Contents

State Auditor's Office - Vision, Mission, and Values	Vision Mission Values	2 2 2
Duties of the State Auditor	Duties of the State Auditor Audits Bond Registration Review of Property Tax Rates Fiscal Notes	3 4 4 4 4
Core Values	Core Values	5
Contact Information	General Contact Information Hotline Telephone Number E-mail Address Website Address, Fax, and Telephone Listings	6 6 6 6 7

Vision, Mission, and Values

Vision

To help ensure the citizens receive a reasonable return on their tax dollars.

Mission

To improve the efficiency and effectiveness of Missouri government by providing accurate and timely information in our audit reports designed to:

- *Reduce waste and eliminate opportunities for fraud.
- *Account for taxpayer dollars.
- *Review and report the performance of programs, agencies and institutions.
- *Recommend ways to improve operations, fiscal accountability and taxpayer services.
- *Educate citizens and policymakers regarding the operation of their government.

Values

In pursuing our mission we value integrity, respect, accountability, reliability, and excellence. We succeed through the work of our excellent employees, who are leaders at every level of our organization. Our values reflect what we believe to be the most important qualities needed for our success.

Duties of the State Auditor

Duties of the State Auditor

Under various statutes and regulations of the state of Missouri, the State Auditor is responsible for auditing all state agencies, boards and commissions; the state court system; counties that do not elect a county auditor; and other political subdivisions, such as municipalities or school districts upon petition by the voters of those subdivisions. The Missouri State Auditor's Office (SAO) is the independent auditor for the citizens of the state. The SAO provides information about the operations of state and local governments to the public and government leaders. Our goal is to help improve the performance and accountability of state and local government by assessing fiscal and management controls, efficiency and effectiveness, and legal compliance. This information helps ensure the reliability of management and financial systems within the state. Our work is conducted in accordance with the applicable professional standards.

All audits are conducted in an impartial, nonpartisan manner, in accordance with government auditing standards issued by the United States Government Accountability Office. State auditors adhere to the rigorous standards of the auditing profession and exercise the highest levels of integrity and ethics. Audit findings and recommendations are based upon reliable evidence free from preconceived ideas and the influence of personal opinions.

We play a crucial role by providing useful information to decision makers and helping Missouri change for the better. We assist legislators as they research issues and make laws that affect the citizens of Missouri. We support state agencies and counties with our knowledge and skills as they solve problems, address audit findings, and plan strategies for their future success. We support state agencies, counties, and citizens in several ways:

- *Recommend cost-saving improvements to management.
- *Provide expertise on technological issues and support acquisition and implementation of effective technology systems.
- *Maximize the value of our audit work by using the most effective methods for managing strategy, operations, and people.

Our work helps state agencies and local governments understand emerging issues that are broad in scope and that cut across government entities. The SAO turns data and information into knowledge, which can then be used to make the best decisions for the citizens of Missouri.

Audits

We perform various types of audits:

State Government Audits: The State Auditor conducts audits of state agencies and departments, boards and commissions, statewide elected officials, the legislature, the state's financial statements, and federal awards expended by the state.

Petition Audits: The State Auditor conducts audits of any political subdivision of the state, such as municipalities, school districts, water districts etc., upon petition by the voters of that political subdivision.

Performance Audits: The State Auditor conducts audits to report on the extent to which state government is faithfully carrying out the programs and whether the programs are achieving their desired result.

County Audits: The State Auditor conducts audits once every four years in counties that do not elect a county auditor.

Bond Registration

The State Auditor's Office is responsible for reviewing and registering general obligation bonds issued by political subdivisions in Missouri. This process ensures compliance with both state law and the conditions of the contracts under which the bonds were issued.

Review of Property Tax Rates

State law requires the Missouri State Auditor to annually check all taxing jurisdictions throughout Missouri as to their compliance with the tax limitation provisions of Missouri's Hancock Amendment. Our report identifies whether or not a taxing jurisdiction has met its constitutional and statutory obligation to set an overall tax rate at a level approved by voters and within the bounds of limits set by Missouri's Constitution and the State Legislature.

Fiscal Notes

The Missouri State Auditor's Office is responsible for preparing a fiscal note and fiscal note summary for each initiative and joint resolution referred to a vote of the people. The fiscal note and fiscal note summary shall state the measure's estimated cost or savings, if any, to state and local governmental entities.

Core Values

Core Values	Our core values provide the foundation for our work. In pursuing our mission, we value:
Integrity	Integrity is the foundation of our credibility. To serve the citizens of the state, we provide non-partisan, non-ideological, and fair information. We set high standards for ourselves and our work, and we take personal responsibility for our actions. We follow the highest ethical and professional standards, and we remain independent in our work.
Respect	We develop and maintain relationships based on trust, cooperation, collaboration, and open communication with state agencies, local governments, citizens, and our employees. We recognize that we may not always agree, but we express differences with respect.
Accountability	To help government leaders oversee programs and operations, our multidisciplinary staff seeks to enhance the accuracy of information provided to increase the effectiveness, efficiency, and credibility of Missouri government.
Reliability	We produce reports that are accurate, objective, useful, clear, and candid. We expect the results of our audit work to add value to the operations of state and local governments.
Excellence	We achieve excellence through motivated and constantly improving employees upon whose knowledge, abilities and initiative we depend. In a rapidly changing world, we address the increasingly complex issues facing the state as a result of tight budgets, technological advances, a growing and changing state workforce and population, and the global challenges that affect our state. We sustain a work environment that supports learning, innovation, and change, all essential for achieving excellence in the 21st century.

Contact Information

General Contact Information

Hotline telephone number: (800) 347-8597
E-mail address: moaudit@auditor.mo.gov
Website: www.auditor.mo.gov
Mail, Fax, telephone, or in person: See information below

Hotline Telephone Number

(800) 347-8597

To help Missourians play a direct role in bringing about better and more efficient government, the State Auditor's Office welcomes questions and information from the public. We set up a HOTLINE to encourage the public to share suggestions that will save the state money, prevent abuse, or prevent the waste of public funds.

The following situations could indicate a potential problem in state or local government:

- * A pattern of not giving receipts for cash payments.
- * One person responsible for receipting, recording and depositing tax moneys.
- * Major purchases made without getting bids.
- * Documentation unavailable or officials unwilling to show documentation.
- * General lack of an "open door" policy regarding government operations.
- * Employee behavior inconsistent with what is expected of government employees.

E-Mail Address

You can e-mail any questions or concerns to us at moaudit@auditor.mo.gov

Website

You can access our website at www.auditor.mo.gov

Audit reports are available on the website. Audit reports are categorized to help you locate individual reports quickly and easily.

The website allows you view and print the audit reports. There is a “Yellow Sheet” summation available for each audit.

In addition, posted on the office’s website are bonds registered with the office. The date of registration, whom the bond was issued by, and the amount of the bond are listed on the site. There is also a link to the individual bond registration report that contains additional information, such as the purpose of the bond and election results.

Address, Fax, and Telephone Listings

Individuals may also contact the office by mail, fax, telephone, or in person.

Jefferson City:

Missouri State Capitol
Room 121
Jefferson City, Missouri 65101
Phone: (573) 751-4824
Fax: (573) 751-6539

Jefferson City:

Truman State Office Building
301 W. High Street, Suite 880
P.O. Box 869
Jefferson City, Missouri 65102
Phone: (573) 751-4213
Fax: (573) 751-7984

Kansas City:

Fletcher Daniels State Office Building
615 East 13th Street, Suite 511
Kansas City, Missouri 64106
Phone: (816) 889-3590
Fax: (816) 889-6200

St. Louis:

Wainright State Office Building
111 North 7th Street, Room 401
St. Louis, Missouri 63101
Phone: (314) 340-7575
Fax: (314) 340-7605

Springfield:

Springfield State Office Complex
149 Park Central Square, P.O. Box 467
8th Floor, Suite 814
Springfield, Missouri 65806
Phone: (417) 895-6515
Fax: (417) 895-6521